

EXHIBIT B



EMPLOYEE HANDBOOK

**WORK
WORK TO WIN
WIN**

EMPLOYEE HANDBOOK**EXPECTATIONS AND STANDARDS*****"Casual Day" guidelines***

Marketplaces may designate certain days as "casual days." On these days, you may wear "business casual" attire, which is clothing that allows you to be more relaxed, yet still presents a professional image appropriate for your marketplace. However, you should keep business needs in mind. If a meeting with customers, vendors or other individuals dictates more formal business attire, you are expected to dress accordingly.

CUSTOMER RELATIONS

IKON strives to develop and maintain excellent relationships with our customers. We are committed to providing our customers with quality and service.

Handling customer problems

You are expected to treat customers and business guests in a courteous, respectful manner at all times. Should a customer have a question or complaint, give the matter your immediate attention. Look at complaints as an opportunity — to correct problems, improve customer service and ultimately raise customer satisfaction. If you ever feel you cannot properly handle a problem or difficult situation, refer the customer to your manager or a member of management.

Telephone courtesy

Telephone courtesy is essential to maintaining our service image. Your telephone manners are a direct reflection on the company and your professionalism. Therefore, please use proper telephone manners — be polite, helpful and service-oriented on the phone at all times. We also ask that you try to return telephone calls as promptly



as possible, even if you haven't obtained an answer for a customer. Let the customer know you are working on their issue!

CONFIDENTIALITY

Protecting confidential company information is extremely important. Confidential company information is anything that IKON considers relevant to its status or operations that it has not disclosed or does not want to disclose publicly. Examples include: sales and marketing plans, customer lists, price lists, customer service requirements, costs of providing services and equipment, equipment maintenance costs, information relating to research, finance, accounting, sales, personnel and operations, and models, drawings, memoranda and other materials, documents or records of a proprietary nature.

Handling confidential information

Because we are open in our communications within the company, you may be aware of or have access to confidential information. The release of confidential information, whether intentional or unintentional, can injure IKON competitively and in other ways. Confidential company information should never be disclosed to any company or individual, including other employees, without proper authorization.

Any breach of confidentiality will be taken very seriously and may subject you to termination and possibly legal action. If you are unsure if something is confidential, or if you have any questions regarding your responsibilities in dealing with confidential materials, speak with your manager.

Confidentiality and Patent Agreement

As an employee of IKON, you are required to sign a Confidentiality and Patent Agreement addressing your responsibilities regarding confidential and proprietary information. If you have any questions about this agreement or how it may affect you, speak with your manager or Human Resources.

EMPLOYEE HANDBOOK**EXPECTATIONS AND STANDARDS**

Employees who leave employment with the company are expected to recognize and uphold the confidential and proprietary nature of information concerning the company.

BUSINESS ETHICS

At IKON, all business must be conducted with honesty and integrity and in compliance with the laws of every state and country in which the company conducts business. We expect every employee to promote and protect IKON's best interests and maintain professional and personal integrity at all times.

Conflicts of interest

You are expected to refrain from taking part in, or exerting influence in, any transaction in which your own interests may conflict with the best interests of the company. IKON recognizes and respects your right to engage in activities outside of your employment which are private in nature and do not in any way conflict with or reflect poorly on the company. We reserve the right, however, to determine when your activities represent a conflict with the company's interests and to take whatever action is necessary to resolve the situation.

Potential conflicts of interest or unethical business practices are subject to investigation by the company. If you become aware that any other employee has a conflict of interest with the company or is engaged in an unethical business practice, it is your responsibility to report it immediately to management. Failure to report information or concealing such information may involve you in an investigation and subject you to disciplinary action.

The Network

If you have concerns or questions on any business conduct issue, but you prefer to remain anonymous, you may call The Network at 1-800-241-5689, 24 hours a day, 7 days a week to share your concerns or suggestions. The Network is an independent organization through which employees can report unethical and illegal acts, including business conduct violations.

Outside employment

To avoid potential conflicts of interest during employment with IKON, employees may not accept outside employment with IKON's customers or competitors without prior management approval. We believe that such an employment relationship could put our employees in a compromising situation. Our intent in this policy is not to restrict your livelihood or impose on your personal life, but to protect the company's interests.

NON-FRATERNIZATION

To avoid misunderstandings, complaints of favoritism, possible claims of sexual harassment and other problems of management credibility and effectiveness, IKON does not allow intimate personal relationships between a member of IKON's management team and any employee within his/her chain of command.

Further, although IKON acknowledges your right to freely seek out personal relationships outside of the company, we discourage romantic involvement with our customers/clients and their employees. Such situations could weaken or damage our professional reputation with our clients.

For the purposes of this policy, the term "fraternization" is defined as any intimate personal relationship existing between a member of IKON's management team and any employee within his/her chain of command. A "management team member" is defined as any exempt em-